

**AMENDMENTS TO THE CLAIMS**

1. (Currently Amended) A magnetic tape ~~of coating type~~, comprising a lower non-magnetic layer containing non-magnetic powder and a binder, and an upper magnetic layer containing ferromagnetic powder and a binder, ~~which are~~ wherein the lower non-magnetic layer is formed in this order on a surface of a tape-form non-magnetic support, characterized in that an intermediate binder layer consisting essentially of a binder is provided just under the upper magnetic layer; the upper magnetic layer is provided on the intermediate binder layer in a wet state; the average dry thickness  $d$  of the upper magnetic layer is 5 to 100 nm; the average dry thickness of the intermediate binder layer is 10 to less than 50 nm; and the squareness ratio of the upper magnetic layer in the lengthwise direction is 0.8 or more.

2. (Original) A magnetic tape according to claim 1, wherein either of the ratio of  $PV_t$  to the average dry thickness  $d$  of the upper magnetic layer ( $PV_t/d$ ) and the ratio of  $PV_m$  to the average dry thickness  $d$  of the upper magnetic layer ( $PV_m/d$ ) is less than 0.5, provided that the maximum value of the fluctuation at the interface between the upper magnetic layer and the intermediate binder layer measured along the widthwise direction is  $PV_t$ , and that the maximum value of the fluctuation at the interface between the upper magnetic layer and the intermediate binder layer measured along the lengthwise direction is  $PV_m$ .

3. (Original) A magnetic tape according to claim 2, wherein the binder used in the intermediate binder layer is an organic polymer soluble in an organic solvent or water.

4. (Original) A magnetic tape according to claim 3, wherein the intermediate binder layer is provided on the lower non-magnetic layer in a wet state.

5. (Original) A magnetic tape according to claim 3, wherein the intermediate binder layer is provided after the lower non-magnetic layer is applied and dried.

6. (Original) A magnetic tape according to claim 4 or 5, wherein the center line average height (Ra) of the surface of the upper magnetic layer is 5 nm or less.

7. (Original) A magnetic tape according to claim 6, wherein the residual magnetic flux density (Br) of the upper magnetic layer is 0.3T (3,000 G) or more.

8. (New) A magnetic tape cartridge comprising the magnetic tape according to claim 1.

9. (New) An audio tape, video tape, or computer tape comprising the magnetic tape according to claim 1.

10. (New) The magnetic tape according to claim 1, wherein the non-magnetic powder contained in the non-magnetic layer has a particle size of 50-400nm.